GOVERNMENT OF ANDHRA PRADESH
A B S T R A C T

Finance Department – Andhra Pradesh Road Development Corporation(APRDC) – Transfer &Assignment of 100% of the revenues under 'Road Development Cess' to APRDC as provided in the Andhra Pradesh Ordinance No. 12 of 2020 – Orders – Issued.

FINANCE (FMU-TR&B) DEPARTMENT

G.O.RT.No. 120 **Dated: 25-01-2021**

Read the following:

1. APRDC Act of 1998
2. Ordinance No.12 of 2020 of Government of Andhra Pradesh..
3. Letter.No.1/APRDC/PD/EE/DEE-7/RMS, Engr./Cess, dated 01.10.2020, of CE (R&B), SH & MD, APRDC, Vijayawada.

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ORDER:

The Government, in the reference 1st read above, has established a dedicated Corporation namely "Andhra Pradesh Road Development Corporation Limited (hereinafter referred as "APRDC" or "the Corporation") as a 100% State owned statutory Corporation with the mandate of development and maintenance of roads in the State of Andhra Pradesh

2. The Government, in the reference 2nd read above, has promulgated the Andhra Pradesh Ordinance No. 12 of 2020 (hereinafter referred to as the "Ordinance") to strengthen the Corporation for ensuring its long term sustainability and to enable the Corporation to raise long-term financing in line with its objectives from banks, financial institutions, non-banking financial companies, investors, contributors, capital markets (domestic & international) and others.

3. The Government has promulgated the aforesaid Ordinance duly amending the Andhra Pradesh Value Added Tax Act, 2005 inserting a new Section 4B providing that there shall be levied and collected from every dealer, a Cess namely the 'Road Development Cess' of Re.1/- (one rupee only) per litre on Petrol and High Speed Diesel at the point of frst sale in the State.

4. As per the Clause 3(2) of the Ordinance No. 12 of 2020, the proceeds of the Road Development Cess shall first be credited to the Consolidated fund of the State and shall, under appropriation duly made by law in this behalf, be transferred to the Andhra Pradesh Road Development Corporation.

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5. In the reference 3rd read above, the CE (R&B), SH & MD, APRDC, Vijayawada, has inter-alia requested the Government to assign to the Corporation, the revenue from the 'Road Development Cess' in terms of the reference 1st read above.

6. Government, after careful examination of the matter, hereby assigns to the Andhra Pradesh Road Development Corporation, the revenues under the 'Road Development Cess', collected at the point of first sale in the State of Petrol and High Speed Diesel & remitted under the following Heads of Accounts.

1 0040 Taxes on Sales, Trade etc., - 00- MH-102 Receipts under State Sales Tax Act – 00 – SH(10) Road Development Cess – 001 Road Development Cess on Petrol – 000 VN
2 0040 Taxes on Sales, Trade etc., - 00 – MH-102 Receipts under State Sales Tax Act – 00 – SH(10) Road Development Cess – 002 Road Development Cess on Diesel – 000 VN

7. The 100% of the 'Road Development Cess' revenues, received under the above heads of account, shall be transferred to the PD Account of APRDC (PD Account No. 26/CRT under the HoA 8443-00-106-02-20-003- 001VN) on T+1 basis, i.e. on the next day of receipt of the Road Development Cess for the purpose of (a) raising and servicing new loans, (b) servicing of the existing loans, & (c) maintenance & repair of damaged road stretches with paver patches, duly debiting the expenditure under the head of account 3054-04-105-00-35-310-312.

8. The Cash & Debt Management section of the Finance Department is authorized to manage the above transfer of the 'Road Development Cess' Revenues to the APRDC.

9. The Director of Treasuries & Accounts and the Finance (Budget wing) Department shall conduct monthly review & reconciliation in order to ensure that receipt and transfer made are in conformity with this G.O.

10. The CEO, APCFSS shall make necessary arrangements to facilitate the above mechanism in CFMS.

11. A copy of the G.O. is available at https://goir.ap.gov.in.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

SHAMSHER SINGH RAWAT
PRINCIPAL FINANCE SECRETARY

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To
The Special Chief Secretary to Government [Revenue (CCT & Excise)]
The VC &MD APRDC
The Director, Treasuries & Accounts, AP Ibrahimpatnam
The CEO, APCFSS, AP Ibrahimpatnam
The Secretary to Government (B&IF), Finance Department.

Copy to:

All the Departments in A.P. Secretariat, Velagapudi, Amaravati.
All the Heads of Departments in A.P.
The Principal Accountant General (Audit) A.P. Hyderabad.
The Principal Accountant General (A&E) A.P Hyderabad.
The Regional Director, RBI, Hyderabad
The Registrar of Companies, A.P.
The OSD to the Hon'ble Chief Minister.
The OSD to the Minister for Finance.
The OSD to the Chief Secretary.
The PS to the Principal Finance Secretary.
The PS to the Principal Secretary, Revenue Department.
The PS to the Secretary to Govt. (RM & IF), Finance Department
The PS to the Special Secretary to Govt. (B&HR), Finance Dept.
SF/SC's(1253736)

//FORWARDED::BY ORDER//

SECTION OFFICER